

CERTIFICATE - BROWN COUNTY, Kansas 2010 Budget

To the Clerk of BROWN COUNTY, State of Kansas
We, the undersigned officers of
BROWN COUNTY

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2010; and 3) the Amount(s)
of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

Table of Contents:	K.S.A.	Page No.	2010 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2009 Ad Valorem Tax	
Computation to Det. Limit for 2010		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness - NONE			0	0	
Statement of Lease Purchases		5	0	0	
GENERAL	79-1946	6	2,971,860	2,075,785	
ROAD AND BRIDGE	68-559a	7	2,270,500	1,366,656	
SPECIAL BRIDGE	68-582	8	0	0	
HEALTH	65-205	9	67,750	62,292	
HISTORICAL SOCIETY	12-1684	10	22,200	20,021	
DIRECT ELECTION	19-3435a	11	71,700	59,589	
EXTENSION COUNCIL	2-610	12	97,798	88,625	
CONSERVATION DISTRICT	2-1907b	13	28,000	25,289	
APPRAISER COSTS	19-436	14	174,740	158,957	
AMBULANCE SERVICE	65-6113	15	107,000	96,650	
NOXIOUS WEEDS	2-1318	16	142,000	98,984	
SERVICES FOR ELDERLY	12-1680	17	164,094	113,030	
EMPLOYEE BENEFITS	12-16,102	18	928,000	726,467	
MENTAL HEALTH	19-4004	19	79,000	71,355	
MENTAL RETARDATION	19-4011	20	30,552	27,627	
COMMUNITY COLLEGE	13-13a26	21	0	0	
BOND AND INTEREST	10-113	22	300,000	244,633	
PARKS AND RECREATION	19-2801	23	10,000	0	
PROS. ATTY TRAINING		24	2,000	0	
ALCOHOL PROGRAM	65-4060	25	25,000	0	
SOLID WASTE DISPOSAL	65-204	26	806,808	0	
SPECIAL MACHINERY		27	0	0	
911 FUND	19-236	28	80,880	0	
911 WIRELESS	19-236	29	60,000	0	
DIVERSION	19-4421	30	0	0	
CAPITAL IMPROVEMENT		31	0	0	
TECHNOLOGY		32	22,000	0	

		2010 Adopted Budget		County Clerk's Use Only
		Amount of	2009 Ad	
Table of Contents:	K.S.A.	Expenditures	Valorem Tax	
TAX INCREMENT FINANCING		33	0	0
NEIGHBORHOOD REVITALIZ.		34	0	0
Total			8,461,882	5,235,960
Hearing Notice/Budget Summary		35		
Publication				
Charters/Election Questions				
Final Assessed Valuation				
Assisted by:				
State Use Only:	JAMES T SCHERER, CPA			
Received _____	109 SOUTH SIXTH			
Reviewed by _____	HIAWATHA, KS 66434			
Follow-up: Yes___No___	PH 785-742-2531			
	FAX 785-742-7995			
Attest: _____, 2009	(If not assisted so state)			
County Clerk				Governing Body
List any resolution setting a fund levy limit:				

Computation to Determine Limit for 2010 Budget

		Amount of Levy
1. Total tax levy amount in 2009 budget		3,769,748
2. Debt service levy in 2009 budget		<u>0</u>
3. Tax levy excluding debt service (1 - 2)		3,769,748
2009 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2009	1,094,378	
5. Increase in personal property for 2009		
5a. Personal property 2009	4,409,358	
5b. Personal property 2008	<u>5,088,351</u>	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		0
6. Valuation of annexed territory for 2009		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	<u>0</u>	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2009	<u>938,228</u>	
8. Total valuation adjustment (4 + 5c + 6d + 7)	<u>2,032,606</u>	
9. Total estimated valuation July 1, 2009	101,783,138	
10. Total valuation less valuation adjustment (9 - 8)	99,750,532	
11. Factor for increase (8 divided by 10)	.02038	
12. Amount of increase (11 times 3)		<u>76,816</u>
13. Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)		<u><u>3,846,564</u></u>
14. Debt service levy in this 2010 budget		<u>300,000</u>
15. Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)		<u><u>4,146,564</u></u>

If the 2010 budget includes tax levies exceeding the total on line 15,
you must adopt an ordinance or resolution to exceed this limit,
and attach a copy to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2009 Budgeted Fund	Tax Levy Amount in 2009 Budget	Allocation for Year 2010			
		MVT	RVT	16/20M Veh Tax	Slider
GENERAL	973,968	95,000	1,409	8,262	0
ROAD AND BRIDGE	1,409,435	137,475	2,039	11,956	0
SPECIAL BRIDGE	0	0	0	0	0
HEALTH	50,788	4,954	73	431	0
HISTORICAL SOCIETY	20,276	1,978	29	172	0
DIRECT ELECTION	64,210	6,263	93	545	0
EXTENSION COUNCIL	85,361	8,326	123	724	0
CONSERVATION DISTRICT	25,229	2,461	36	214	0
APPRAISER COSTS	146,866	14,325	212	1,246	0
AMBULANCE SERVICE	96,306	9,394	139	817	0
NOXIOUS WEEDS	74,585	7,275	108	633	0
SERVICES FOR ELDERLY	97,428	9,503	141	826	0
EMPLOYEE BENEFITS	626,934	61,151	907	5,318	0
MENTAL HEALTH	71,140	6,939	103	603	0
MENTAL RETARDATION	27,222	2,655	39	231	0
BOND AND INTEREST	0	0	0	0	0
	<u>3,769,748</u>	<u>367,699</u>	<u>5,451</u>	<u>31,978</u>	<u>0</u>

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2008	GENERAL	CAPITAL IMPROVEMENT	75,000	19-119
2008	NOXIOUS WEEDS	CAPITAL IMPROVEMENT	10,000	19-119
2008	SERVICES FOR ELDERLY	CAPITAL IMPROVEMENT	7,500	19-119
			<u>92,500</u>	
2009	GENERAL	CAPITAL IMPROVEMENT	150,000	19-119
2009	NOXIOUS WEEDS	CAPITAL IMPROVEMENT	10,000	19-119
2009	SERVICES FOR ELDERLY	CAPITAL IMPROVEMENT	7,500	19-119
			<u>167,500</u>	

Statement of Lease Purchases and Certificates of Participation

	Date of Contract	Term of Contract (Months)	Interest Rate	Total Amount Financed (Beg Prin)	Principal Balance 1-1-2009	Payments Due 2009	Payments Due 2010
<u>Lease Purchase</u>							
FORD TAURUS & FOCUS	01/05	2110	4.18	21,100	13,207	4,720	4,720
CATERPILLAR TRACTOR 938G	09/02	60	4.99	83,054	17,471	17,471	0
					30,678	22,191	4,720

**BROWN COUNTY
GENERAL**

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	2,372,675	1,128,067	48,099
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	917,414	970,000	0
MOTOR VEHICLE TAX	103,302	104,385	95,000
REC VEHICLE TAX	1,458	1,466	1,409
LOCAL SALES TAX	388,494	550,000	550,000
MISCELLANEOUS	0	0	0
LIQUOR TAX	7,957	8,250	8,250
IN LIEU OF TAX	600	600	600
MORTGGE. REG. FEES	59,455	59,455	59,455
FINES & FEES	25,000	25,000	25,000
SHERIFF FEES	50,000	50,000	50,000
INTEREST ON IDLE FUNDS	50,000	50,000	50,000
16/20M VEHICLE TAX	7,917	7,904	8,262
Total Receipts	1,611,597	1,827,060	847,976
Resources Available	3,984,272	2,955,127	896,075
Expenditures			
COUNTY COMMISSIONERS	579,947	500,000	500,000
COUNTY CLERK	88,469	109,000	109,000
COUNTY TREASURER	161,187	180,000	178,975
COUNTY ATTORNEY	99,876	107,000	101,456
REGISTER OF DEEDS	64,258	67,000	67,000
SHERIFF	519,602	515,000	521,000
JANITOR	343,068	350,000	350,000
UNIFIED DISTRICT COURT	98,752	96,428	92,324
CORONERS EXPENSE	5,021	5,000	6,000
COMPUTER	92,438	135,200	135,205
FAIR PREMIUMS	4,000	4,000	4,000
RESCUE SQUAD	4,000	4,000	7,500
EMERGENCY PREPAREDNESS	15,040	16,000	16,000
INDUSTRIAL DEVELOPMENT	25,000	25,000	25,000
MISCELLANEOUS	0	210,000	210,000
JAIL EXPENSE	372,365	289,000	350,000
TRANSFERS OUT	157,230	100,000	100,000
SHERIFF - DISPATCH	172,000	181,000	185,000
NEIGHBOR. REVIT. REBATE	53,952	13,400	13,400
Total Expenditures	2,856,205	2,907,028	2,971,860
Unencumbered Cash Balance, Dec. 31	1,128,067	48,099	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			2,971,860
Tax Required			2,075,785
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			2,075,785

BROWN COUNTY
ROAD AND BRIDGE

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	331,705	289,737	280,302
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	1,412,541	1,400,000	0
MOTOR VEHICLE TAX	153,724	160,722	137,475
REC VEHICLE TAX	2,169	2,257	2,039
SPEC. CITY-COUNTY HIGHWAY	487,107	490,616	472,072
16/20M VEHICLE TAX	11,781	12,170	11,956
Total Receipts	2,067,322	2,065,765	623,542
Resources Available	2,399,027	2,355,502	903,844
Expenditures			
OPERATIONS			
Personal Services	345,100	336,000	344,000
Commodities	1,604,277	1,593,700	1,741,000
Contractual Services	159,913	125,000	165,000
Capital Outlay	0	0	0
	2,109,290	2,054,700	2,250,000
NEIGHBOR. REVIT. REBATE	0	20,500	20,500
Total Expenditures	2,109,290	2,075,200	2,270,500
Unencumbered Cash Balance, Dec. 31	289,737	280,302	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			2,270,500
Tax Required			1,366,656
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			1,366,656

BROWN COUNTY
SPECIAL BRIDGE

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	206	353	0
Cancelled Prior Year Encumbrances	0		
Receipts			
MOTOR VEHICLE TAX	147	0	0
Total Receipts	147	0	0
Resources Available	353	353	0
Expenditures			
OPERATIONS	0	353	0
Capital Outlay		353	
Total Expenditures	0	353	0
Unencumbered Cash Balance, Dec. 31	353	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			0
Tax Required			0
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			0

BROWN COUNTY
HEALTH

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	1,548	809	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	42,927	49,000	0
MOTOR VEHICLE TAX	4,890	4,968	4,954
REC VEHICLE TAX	69	70	73
16/20M VEHICLE TAX	375	376	431
Total Receipts	48,261	54,414	5,458
Resources Available	49,809	55,223	5,458
Expenditures			
APPROPRIATION TO BOARD	49,000	51,450	61,450
NEIGHBOR. REVIT. REBATE	0	3,773	6,300
Total Expenditures	49,000	55,223	67,750
Unencumbered Cash Balance, Dec. 31	809	0	xxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			67,750
Tax Required			62,292
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			62,292

BROWN COUNTY
HISTORICAL SOCIETY

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	24	38	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	14,976	20,000	0
MOTOR VEHICLE TAX	1,535	1,744	1,978
REC VEHICLE TAX	22	24	29
16/20M VEHICLE TAX	118	132	172
Total Receipts	16,651	21,900	2,179
Resources Available	16,675	21,938	2,179
Expenditures			
APPROPRIATION TO BOARD	16,637	20,000	20,000
NEIGHBOR. REVIT. REBATE	0	1,938	2,200
Total Expenditures	16,637	21,938	22,200
Unencumbered Cash Balance, Dec. 31	38	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			22,200
Tax Required			20,021
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			20,021

BROWN COUNTY
DIRECT ELECTION

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	11,510	11,420	5,210
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	64,555	60,000	0
MOTOR VEHICLE TAX	6,654	7,149	6,263
REC VEHICLE TAX	94	100	93
16/20M VEHICLE TAX	510	541	545
Total Receipts	71,813	67,790	6,901
Resources Available	83,323	79,210	12,111
Expenditures			
OPERATIONS			
Personal Services	37,053	25,000	25,000
Commodities	16,013	1,500	17,000
Contractual Services	18,837	16,000	22,500
Capital Outlay	0	22,500	6,000
	71,903	65,000	70,500
NEIGHBOR. REVIT. REBATE	0	9,000	1,200
Total Expenditures	71,903	74,000	71,700
Unencumbered Cash Balance, Dec. 31	11,420	5,210	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			71,700
Tax Required			59,589
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			59,589

BROWN COUNTY
EXTENSION COUNCIL

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	1,637	208	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	74,390	80,000	0
MOTOR VEHICLE TAX	8,354	8,635	8,326
REC VEHICLE TAX	118	121	123
16/20M VEHICLE TAX	640	654	724
Total Receipts	83,502	89,410	9,173
Resources Available	85,139	89,618	9,173
Expenditures			
APPROPRIATION TO BOARD	84,931	85,408	86,798
NEIGHBOR. REVIT. REBATE	0	4,210	11,000
Total Expenditures	84,931	89,618	97,798
Unencumbered Cash Balance, Dec. 31	208	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			97,798
Tax Required			88,625
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			88,625

BROWN COUNTY
CONSERVATION DISTRICT

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	290	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	19,722	20,000	0
MOTOR VEHICLE TAX	2,281	2,277	2,461
REC VEHICLE TAX	32	32	36
16/20M VEHICLE TAX	175	172	214
Total Receipts	22,210	22,481	2,711
Resources Available	22,500	22,481	2,711
Expenditures			
APPROPRIATION TO BOARD	22,500	22,481	25,000
NEIGHBOR. REVIT. REBATE	0	0	3,000
Total Expenditures	22,500	22,481	28,000
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			28,000
Tax Required			25,289
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			25,289

**BROWN COUNTY
APPRAISER COSTS**

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	38,390	699	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	101,051	140,000	0
MOTOR VEHICLE TAX	14,578	11,135	14,325
REC VEHICLE TAX	206	156	212
16/20M VEHICLE TAX	1,117	843	1,246
TRANSFERS IN	4,355	0	0
Total Receipts	121,307	152,134	15,783
Resources Available	159,697	152,833	15,783
Expenditures			
OPERATIONS			
Personal Services	106,172	124,965	124,965
Commodities	5,516	4,775	5,275
Contractual Services	47,310	15,260	15,500
Capital Outlay	0	7,833	15,000
	158,998	152,833	160,740
NEIGHBOR. REVIT. REBATE	0	0	14,000
Total Expenditures	158,998	152,833	174,740
Unencumbered Cash Balance, Dec. 31	699	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			174,740
Tax Required			158,957
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			158,957

BROWN COUNTY
AMBULANCE SERVICE

State of Kansas
 2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	153	228	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	83,220	90,000	0
MOTOR VEHICLE TAX	9,153	9,673	9,394
REC VEHICLE TAX	129	136	139
16/20M VEHICLE TAX	701	732	817
Total Receipts	93,203	100,541	10,350
Resources Available	93,356	100,769	10,350
Expenditures			
SERVICE CONTRACT	93,128	95,000	95,000
NEIGHBOR. REVIT. REBATE	0	5,769	12,000
Total Expenditures	93,128	100,769	107,000
Unencumbered Cash Balance, Dec. 31	228	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			107,000
Tax Required			96,650
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			96,650

BROWN COUNTY
NOXIOUS WEEDS

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	26,103	25,609	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	58,737	70,000	0
MOTOR VEHICLE TAX	9,309	6,713	7,275
REC VEHICLE TAX	131	94	108
CHARGES TO CUSTOMERS	31,576	35,000	35,000
16/20M VEHICLE TAX	713	508	633
Total Receipts	100,466	112,315	43,016
Resources Available	126,569	137,924	43,016
Expenditures			
OPERATIONS			
Personal Services	34,213	35,000	35,000
Commodities	59,375	95,100	92,500
Contractual Services	3,573	3,300	3,000
Capital Outlay	3,799	0	3,000
	100,960	133,400	133,500
NEIGHBOR. REVIT. REBATE	0	4,524	8,500
Total Expenditures	100,960	137,924	142,000
Unencumbered Cash Balance, Dec. 31	25,609	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			142,000
Tax Required			98,984
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			98,984

BROWN COUNTY
SERVICES FOR ELDERLY

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	39,426	8,083	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	60,424	90,000	0
MOTOR VEHICLE TAX	11,302	6,765	9,503
REC VEHICLE TAX	159	95	141
CHARGES TO CUSTOMERS	41,809	43,700	40,594
16/20M VEHICLE TAX	866	512	826
Total Receipts	114,560	141,072	51,064
Resources Available	153,986	149,155	51,064
Expenditures			
MISCELLANEOUS	1,096	0	0
OPERATIONS			
Personal Services	76,330	80,000	79,192
Commodities	44,481	51,600	53,352
Contractual Services	16,496	15,900	15,550
Capital Outlay	0	1,655	7,500
	137,307	149,155	155,594
TRANSFERS OUT	7,500	0	0
NEIGHBOR. REVIT. REBATE	0	0	8,500
Total Expenditures	145,903	149,155	164,094
Unencumbered Cash Balance, Dec. 31	8,083	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			164,094
Tax Required			113,030
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			113,030

**BROWN COUNTY
EMPLOYEE BENEFITS**

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	476,818	346,091	134,157
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	508,995	615,000	0
MOTOR VEHICLE TAX	51,574	58,330	61,151
REC VEHICLE TAX	728	819	907
WITHHOLDING	35,391	0	0
16/20M VEHICLE TAX	3,952	4,417	5,318
Total Receipts	600,640	678,566	67,376
Resources Available	1,077,458	1,024,657	201,533
Expenditures			
SOCIAL SECURITY	142,788	155,000	155,000
RETIREMENT	137,234	98,500	125,000
WORKMENS COMP.	62,353	75,000	80,000
UNEMPLOYMENT INS.	2,810	5,000	4,000
HEALTH INS.	386,182	550,000	550,000
NEIGHBOR. REVIT. REBATE	0	7,000	14,000
Total Expenditures	731,367	890,500	928,000
Unencumbered Cash Balance, Dec. 31	346,091	134,157	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			928,000
Tax Required			726,467
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			726,467

BROWN COUNTY
MENTAL HEALTH

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	131	176	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	61,286	68,000	0
MOTOR VEHICLE TAX	7,035	7,092	6,939
REC VEHICLE TAX	99	100	103
16/20M VEHICLE TAX	539	537	603
Total Receipts	68,959	75,729	7,645
Resources Available	69,090	75,905	7,645
Expenditures			
APPROPRIATION TO BOARD	68,914	70,000	70,000
NEIGHBOR. REVIT. REBATE	0	5,905	9,000
Total Expenditures	68,914	75,905	79,000
Unencumbered Cash Balance, Dec. 31	176	0	xxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			79,000
Tax Required			71,355
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			71,355

BROWN COUNTY
MENTAL RETARDATION

State of Kansas
 2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	343	68	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	23,711	20,000	0
MOTOR VEHICLE TAX	2,716	2,741	2,655
REC VEHICLE TAX	38	38	39
16/20M VEHICLE TAX	208	208	231
Total Receipts	26,673	22,987	2,925
Resources Available	27,016	23,055	2,925
Expenditures			
APPROPRIATION TO BOARD	26,948	23,055	27,052
NEIGHBOR. REVIT. REBATE	0	0	3,500
Total Expenditures	26,948	23,055	30,552
Unencumbered Cash Balance, Dec. 31	68	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			30,552
Tax Required			27,627
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			27,627

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	0	650	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	650	0	0
Total Receipts	650	0	0
Resources Available	650	650	0
Expenditures			
MISCELLANEOUS	0	650	0
Total Expenditures	0	650	0
Unencumbered Cash Balance, Dec. 31	650	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			0
Tax Required			0
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			0

BROWN COUNTY
BOND AND INTEREST

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	0	0	55,367
Cancelled Prior Year Encumbrances	0		
Receipts			
MISCELLANEOUS	0	55,367	0
Total Receipts	0	55,367	0
Resources Available	0	55,367	55,367
Expenditures			
PRINCIPLE	0	0	300,000
Total Expenditures	0	0	300,000
Unencumbered Cash Balance, Dec. 31	0	55,367	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			300,000
Tax Required			244,633
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			244,633

BROWN COUNTY
PARKS AND RECREATION

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	189	139	139
Cancelled Prior Year Encumbrances	0		
Receipts			
LIQUOR TAX	7,950	10,000	10,000
Total Receipts	7,950	10,000	10,000
Resources Available	8,139	10,139	10,139
Expenditures			
OPERATIONS Commodities	8,000	10,000	10,000
	8,000	10,000	10,000
Total Expenditures	8,000	10,000	10,000
Unencumbered Cash Balance, Dec. 31	139	139	139

BROWN COUNTY
PROS. ATTY TRAINING

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
MISCELLANEOUS	2,000	2,000	2,000
Total Receipts	2,000	2,000	2,000
Resources Available	2,000	2,000	2,000
Expenditures			
TRAINING	2,000	2,000	2,000
Total Expenditures	2,000	2,000	2,000
Unencumbered Cash Balance, Dec. 31	0	0	0

BROWN COUNTY
ALCOHOL PROGRAM

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	3,064	4,538	0
Cancelled Prior Year Encumbrances	0		
Receipts			
LIQUOR TAX	18,946	19,000	25,000
Total Receipts	18,946	19,000	25,000
Resources Available	22,010	23,538	25,000
Expenditures			
OPERATIONS Commodities	17,472	23,538	25,000
	17,472	23,538	25,000
Total Expenditures	17,472	23,538	25,000
Unencumbered Cash Balance, Dec. 31	4,538	0	0

BROWN COUNTY
SOLID WASTE DISPOSAL

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	133,194	135,652	154,237
Cancelled Prior Year Encumbrances	0		
Receipts			
MISCELLANEOUS	0	50,000	50,000
CHARGES TO CUSTOMERS	599,838	599,838	650,000
Total Receipts	599,838	649,838	700,000
Resources Available	733,032	785,490	854,237
Expenditures			
OPERATIONS			
Personal Services	70,822	70,755	70,755
Commodities	70,468	18,498	19,053
Contractual Services	452,290	500,000	675,000
Capital Outlay	3,800	42,000	42,000
	597,380	631,253	806,808
Total Expenditures	597,380	631,253	806,808
Unencumbered Cash Balance, Dec. 31	135,652	154,237	47,429

	Prior Year Actual 2008
Unencumbered Cash Balance, Jan. 1	323,707
Cancelled Prior Year Encumbrances	0
Receipts	
Total Receipts	0
Resources Available	323,707
Expenditures	
OPERATIONS	
Capital Outlay	24,375
	24,375
Total Expenditures	24,375
Unencumbered Cash Balance, Dec. 31	299,332

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	64,518	42,025	27,025
Cancelled Prior Year Encumbrances	0		
Receipts			
FRACHISE TAX	43,324	55,000	55,000
Total Receipts	43,324	55,000	55,000
Resources Available	107,842	97,025	82,025
Expenditures			
OPERATIONS			
Commodities	8,109	0	0
Contractual Services	57,708	70,000	80,880
	65,817	70,000	80,880
Total Expenditures	65,817	70,000	80,880
Unencumbered Cash Balance, Dec. 31	42,025	27,025	1,145

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	79,630	96,814	72,814
Cancelled Prior Year Encumbrances	0		
Receipts			
CHARGES TO CUSTOMERS	17,184	36,000	36,000
Total Receipts	17,184	36,000	36,000
Resources Available	96,814	132,814	108,814
Expenditures			
OPERATIONS			
Contractual Services	0	60,000	60,000
		60,000	60,000
Total Expenditures	0	60,000	60,000
Unencumbered Cash Balance, Dec. 31	96,814	72,814	48,814

BROWN COUNTY
DIVERSION

State of Kansas
2010 Budget Form

	Prior Year Actual	2008
Unencumbered Cash Balance, Jan. 1		1,645
Cancelled Prior Year Encumbrances		0
Receipts		
COURT FEES		24,826
Total Receipts		24,826
Resources Available		26,471
Expenditures		
OPERATIONS		
Personal Services		15,644
Contractual Services		6,388
		22,032
Total Expenditures		22,032
Unencumbered Cash Balance, Dec. 31		4,439

BROWN COUNTY
CAPITAL IMPROVEMENT

State of Kansas
2010 Budget Form

	Prior Year Actual 2008
Unencumbered Cash Balance, Jan. 1	408,381
Cancelled Prior Year Encumbrances	0
Receipts	
REIMBURSEMENT	1,163
TRANSFERS IN	160,167
Total Receipts	161,330
Resources Available	569,711
Expenditures	
OPERATIONS	
Commodities	195,000
Contractual Services	9,408
Capital Outlay	42,974
	247,382
Total Expenditures	247,382
Unencumbered Cash Balance, Dec. 31	322,329

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	9,722	21,031	11,863
Cancelled Prior Year Encumbrances	0		
Receipts			
MISCELLANEOUS	11,509	12,832	12,832
Total Receipts	11,509	12,832	12,832
Resources Available	21,231	33,863	24,695
Expenditures			
OPERATIONS Contractual Services	200	22,000	22,000
	200	22,000	22,000
Total Expenditures	200	22,000	22,000
Unencumbered Cash Balance, Dec. 31	21,031	11,863	2,695

BROWN COUNTY
TAX INCREMENT FINANCING

State of Kansas
2010 Budget Form

	Prior Year Actual 2008
Unencumbered Cash Balance, Jan. 1	18,261
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	11,349
Total Receipts	11,349
Resources Available	29,610
Expenditures	
MISCELLANEOUS	29,610
Total Expenditures	29,610
Unencumbered Cash Balance, Dec. 31	0

	Prior Year Actual 2008
Unencumbered Cash Balance, Jan. 1	5,747
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	158,320
Total Receipts	158,320
Resources Available	164,067
Expenditures	
MISCELLANEOUS	158,320
Total Expenditures	158,320
Unencumbered Cash Balance, Dec. 31	5,747

NOTICE OF HEARING 2010 Budget

The governing body of BROWN COUNTY will meet on the
24th day of August, 2009 at 9:00 am at
COUNTY COURTHOUSE for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2009 ad valorem tax.
Detailed budget information is available at COUNTY CLERKS OFFICE
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2010 Expenditures" and the "Amount of 2009 Ad Valorem Tax" establish
the maximum limits of the 2010 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2008		2009		Proposed Budget 2010		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2009 Ad Valorem Tax	Est Tax Rate
GENERAL	2,856,205	10.767	2,907,028	9.774	2,971,860	2,075,785	20.392
ROAD AND BRIDGE	2,109,290	16.578	2,075,200	14.144	2,270,500	1,366,656	13.426
SPECIAL BRIDGE	0		353		0	0	.000
HEALTH	49,000	.513	55,223	.510	67,750	62,292	.612
HISTORICAL SOCIETY	16,637	.180	21,938	.204	22,200	20,021	.197
DIRECT ELECTION	71,903	.737	74,000	.644	71,700	59,589	.585
EXTENSION COUNCIL	84,931	.891	89,618	.857	97,798	88,625	.871
CONSERVATION DISTRICT	22,500	.235	22,481	.253	28,000	25,289	.248
APPRAISER COSTS	158,998	1.149	152,833	1.474	174,740	158,957	1.562
AMBULANCE SERVICE	93,128	.998	100,769	.967	107,000	96,650	.949
NOXIOUS WEEDS	100,960	.692	137,924	.749	142,000	98,984	.972
SERVICES FOR ELDERLY	145,903	.698	149,155	.978	164,094	113,030	1.110
EMPLOYEE BENEFITS	731,367	6.016	890,500	6.292	928,000	726,467	7.137
MENTAL HEALTH	68,914	.732	75,905	.714	79,000	71,355	.701
MENTAL RETARDATION	26,948	.283	23,055	.273	30,552	27,627	.271
COMMUNITY COLLEGE	0		650		0	0	.000
BOND AND INTEREST	0		0		300,000	244,633	2.403
PARKS AND RECREATION	8,000		10,000		10,000	0	.000
PROS. ATTY TRAINING	2,000		2,000		2,000	0	.000
ALCOHOL PROGRAM	17,472		23,538		25,000	0	.000
SOLID WASTE DISPOSAL	597,380		631,253		806,808	0	.000
SPECIAL MACHINERY	24,375		0		0	0	.000
911 FUND	65,817		70,000		80,880	0	.000
911 WIRELESS	0		60,000		60,000	0	.000
DIVERSION	22,032		0		0	0	.000
CAPITAL IMPROVEMENT	247,382		0		0	0	.000
TECHNOLOGY	200		22,000		22,000	0	.000
TAX INCREMENT FINANCING	29,610		0		0	0	.000
NEIGHBORHOOD REVITALIZ.	158,320		0		0	0	.000

Fund	2008		2009		Proposed Budget 2010		
	Prior Year	Actual	Current Year	Actual	Amount of		Est
	Actual	Tax	Estimate of	Tax	Expenditures	2009 Ad	Tax
	Expenditures	Rate	Expenditures	Rate	Expenditures	Valorem Tax	Rate
Totals	7,709,272	40.469	7,595,423	37.833	8,461,882	5,235,960	51.436
Less: Transfers	92,500		167,500		0		
Net Expenditures	7,616,772		7,427,923		8,461,882		
Total Tax Levied	3,448,078		3,769,748				
Assessed Valuation	85,985,183		99,646,119		101,795,024		

	Outstanding Indebtedness, January 1,		
	2007	2008	2009
General Obligation Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	0	0	0

Clerk

A resolution expressing the property taxation policy of the Board of BROWN County Commissioners; with respect to financing the 2010 annual budget for BROWN County.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 County budget exceed the amount levied to finance the 2009 County budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all County services are the responsibility of the Board of County Commissioners; and

Whereas, the County provides the essential services to protect the health, safety and well being of the citizens of the County; and

Whereas, the cost of provision of these services continues to increase; and

Whereas, the 2009 Kansas State Legislature failed to fulfill its obligations in regard to the statutory funding of demand transfers and, by significantly reducing state revenue sharing payments to counties, has contributed to higher County property tax levies to finance the 2010 County budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners that it is our desire to notify the public of the possibility of increased property taxes to finance the 2010 County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend the budget meeting conducted by the Board of County Commissioners. The date and time of budget hearings with the Board of County Commissioners will be published in the official County newspaper. Interested persons can also address questions concerning the budget by contacting the County Clerk, 8am to 5pm, Monday through Friday, excluding holidays.

ADOPTED THIS ____ day of _____, 2009 by the Board of BROWN County Commissioners.

Board of County Commissioners,
BROWN County

_____	Chairman
_____	Vice Chairman
_____	Commissioner
_____	Commissioner
_____	Commissioner

ATTEST: _____ County Clerk

SOURCE: This sample resolution was obtained from the Kansas Association of Counties.

CAVEAT: This sample resolution is intended to assist the user in complying with a requirement of K.S.A. 79-2925b. This sample, or any resolution derived from it, should be reviewed by the governing body's legal counsel for accuracy and completeness in light of the requirements of K.S.A. 79-2925b and the intent of the governing body.